UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/50/846
23 December 1995
ENGLISH
ORIGINAL: FRENCH

Fiftieth session
Agenda item 134

FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN LIBERIA

Report of the Fifth Committee

Rapporteur: Mr. Peter MADDENS (Belgium)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 22 September 1995, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fiftieth session the item entitled "Financing of the United Nations Observer Mission in Liberia" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 42nd and 44th meetings, on 18 and 21 December 1995. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/50/SR.42 and 44).

3. For its consideration of the item, the Committee had before it the report of the Secretary-General (A/50/650 and Add.1). The related report of the Advisory Committee on Administrative and Budgetary Questions was presented orally by its Chairman (see A/C.5/50/SR.42).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/50/L.24

4. At its 44th meeting, on 21 December 1995, the representative of Armenia introduced draft resolution A/C.5/50/L.24 entitled "Financing of the United Nations Observer Mission in Liberia", which had been submitted by the Chairman on the basis of informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/50/L.24 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Observer Mission in Liberia

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in Liberia 1/ and the related oral report of the Chairman of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 866 (1993) of 22 September 1993, by which the Council established the United Nations Observer Mission in Liberia, and subsequent resolutions by which the Council extended the mandate of the Observer Mission, the latest of which was resolution 1014 (1995) of 15 September 1995, and resolution 1020 (1995) of 10 November 1995, by which the Council adjusted the mandate of the Observer Mission,

Recalling also its decision 48/478 of 23 December 1993 on the financing of the Observer Mission and its subsequent resolution thereon, the latest of which was resolution 49/232 B of 12 July 1995,

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decision regarding the fact that, in order to meet the expenditures caused by the Observer Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

---

1/ A/50/650 and Add.1.

2/ A/C.5/50/SR.43.

1. Takes note of the status of contributions to the United Nations Observer Mission in Liberia as at 19 December 1995, including the contributions outstanding in the amount of 8,684,042 United States dollars, representing 15 per cent of the total assessed contributions from the inception of the Observer Mission to the period ending 31 December 1995, notes that some 22 per cent of the membership has paid its assessed contributions in full, and urges all other Member States concerned, particularly those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, particularly as regards the reimbursement of troop contributors, notably those troop-contributing Member States that have paid their assessed contributions, which bear an additional burden, owing to overdue payments by Member States of their assessments;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Mission promptly and in full;

4. Endorses, on an exceptional basis in the absence of a written report, the oral observations and recommendations presented by the Chairman of the Advisory Committee on Administrative and Budgetary Questions;

5. Notes with concern the exchange of posts between the Observer Mission and the United Nations Protection Force, which is not properly reflected in the report of the Secretary-General;

6. Requests the Secretary-General to take all necessary action to ensure that all United Nations activities related to the Liberian peace process are administered in a coordinated fashion with a maximum of efficiency and economy;

7. Approves, on an exceptional basis, the special arrangements for the Observer Mission with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Observer Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

8. Decides to appropriate to the Special Account for the United Nations Observer Mission in Liberia the amount of 9,773,600 dollars gross (9,608,200 dollars net), for the maintenance of the Observer Mission for the period from 1 January to 31 January 1996;

9. Decides also, as an ad hoc arrangement, to apportion among Member States the amount of 9,773,600 dollars gross (9,608,200 dollars net) in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991 and 47/218 A of 23 December 1992 and its decision

48/472 A of 23 December 1993 and its decision of 23 December 1995, 3/ and taking into account the scale of assessments for the years 1995 and 1996; 4/

10. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided in paragraph 9 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 165,400 dollars approved for the Observer Mission for the period from 1 January to 31 January 1996;

11. Decides that, for Member States that have fulfilled their financial obligations to the Observer Mission, there shall be set off against the apportionment, as provided for in paragraph 9 above, their respective share in the unencumbered balance of 226,890 dollars gross (224,900 dollars net) for the period from 23 October 1994 to 30 June 1995;

12. Decides also that for Member States that have not fulfilled their financial obligations to the Observer Mission, their share of the unencumbered balance of 226,890 dollars gross (224,900 dollars net) for the period from 23 October 1994 to 30 June 1995 shall be set off against their outstanding obligations;

13. Authorizes the Secretary-General to enter into commitments in the amount of 12,169,600 dollars gross (11,838,800 dollars net) for the maintenance of the Observer Mission for the period from 1 February to 31 March 1996, subject to the extension of the mandate of the Observer Mission by the Security Council, and that this amount be apportioned among Member States in accordance with the scheme set out in the present resolution;

14. Invites voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

15. Decides to keep the item entitled "Financing of the United Nations Observer Mission in Liberia" under review during the fiftieth session.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims

---

3/ See A/50/PV.100.

4/ See resolution 49/19 B.

have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Observer Mission in Liberia until payment is effected.

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received, shall remain valid for an additional period of four years following the end of the twelve-month period provided for in financial regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.